

## **IC 6-1.1-24**

### **Chapter 24. Sale of Real Property When Taxes or Special Assessments Become Delinquent**

#### **IC 6-1.1-24-1**

##### **Delinquent list**

Sec. 1. (a) On or before July 1 of each year, the county treasurer shall certify to the county auditor a list of real property on which any of the following exist:

(1) Any property taxes or special assessments certified to the county auditor for collection by the county treasurer from the prior year's spring installment or before are delinquent as determined under IC 6-1.1-37-10.

(2) Any unpaid costs are due under section 2(b) of this chapter from a prior tax sale.

(b) The county auditor shall maintain a list of all real property eligible for sale. Unless the taxpayer pays to the county treasurer the amounts in subsection (a), the taxpayer's property shall remain on the list. The list must:

(1) describe the real property by parcel number and common address, if any;

(2) for a tract or item of real property with a single owner, indicate the name of the owner; and

(3) for a tract or item with multiple owners, indicate the name of at least one (1) of the owners.

(c) Except as otherwise provided in this chapter, the real property so listed is eligible for sale in the manner prescribed in this chapter.

(d) Not later than fifteen (15) days after the date of the county treasurer's certification under subsection (a), the county auditor shall mail by certified mail a copy of the list described in subsection (b) to each mortgagee who requests from the county auditor by certified mail a copy of the list. Failure of the county auditor to mail the list under this subsection does not invalidate an otherwise valid sale.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.63, SEC.1; P.L.60-1988, SEC.4; P.L.83-1989, SEC.1; P.L.50-1990, SEC.2; P.L.39-1994, SEC.1; P.L.88-1995, SEC.1; P.L.139-2001, SEC.1.*

#### **IC 6-1.1-24-1.2**

##### **Removal of property from delinquency list**

Sec. 1.2. (a) Except as provided in subsection (c), a tract or an item of real property may not be removed from the list certified under section 1 of this chapter before the tax sale unless all delinquent taxes, special assessments, penalties due on the delinquency, interest, and costs directly attributable to the tax sale have been paid in full.

(b) A county treasurer may accept partial payments of delinquent property taxes, assessments, penalties, interest, or costs under subsection (a) after the list of real property is certified under section 1 of this chapter.

(c) The county auditor in a county having a population of more than

four hundred thousand (400,000) but less than seven hundred thousand (700,000) may remove a tract or an item of real property from the list certified under section 1 of this chapter before the tax sale if the county treasurer and the taxpayer agree to a mutually satisfactory arrangement for the payment of the delinquent taxes.

(d) The county treasurer may remove the tract or item from the list certified under section 1 of this chapter if the arrangement described in subsection (c):

- (1) is in writing;
- (2) is signed by the taxpayer; and
- (3) requires the taxpayer to pay the delinquent taxes in full within one (1) year of the date the agreement is signed.

(e) If the taxpayer fails to make a payment under the arrangement described in subsection (c), the county auditor shall immediately place the tract or item of real property on the list of real property eligible for sale at a tax sale.

(f) If the tract or item of real property subject to a payment arrangement is within the jurisdiction of a:

- (1) city having a population of more than ninety thousand (90,000) but less than one hundred five thousand (105,000);
  - (2) city having a population of more than thirty-two thousand (32,000) but less than thirty-two thousand eight hundred (32,800);
- or
- (3) city having a population of more than seventy-five thousand (75,000) but less than ninety thousand (90,000);

the county auditor shall notify the mayor of the city of the arrangement.  
*As added by P.L.50-1990, SEC.3. Amended by P.L.39-1994, SEC.2; P.L.30-1994, SEC.5; P.L.124-1998, SEC.1; P.L.1-1999, SEC.9; P.L.170-2002, SEC.22.*

### **IC 6-1.1-24-1.5**

#### **County having a consolidated city; metropolitan development commission; list of real property with delinquent taxes**

Sec. 1.5. (a) This section applies to a county having a consolidated city.

(b) The metropolitan development commission shall designate the real property on the list prepared under section 4.5(b) of this chapter that is eligible for listing on the list prepared under subsection (d).

(c) The commission may designate real property for inclusion on the list if the commission finds that the real property:

- (1) is an unsafe premises as determined under (IC 36-7-9) and is subject to:
  - (A) an order issued under IC 36-7-9; or
  - (B) a notice of violation issued by the county's health and hospital corporation under IC 16-22-8;
- (2) is not being used as a residence or for a business enterprise; and
- (3) is suitable for rehabilitation or development that will benefit or serve low or moderate income families.

(d) The commission shall prepare a list of properties designated under subsection (b) and certify the list to the county auditor no later

than sixty-one (61) days prior to the earliest date on which application for judgment and order for sale may be made.

(e) Upon receiving the list described in subsection (d), the county auditor shall:

- (1) prepare a list of the properties certified by the commission; and
- (2) delete any property described in that list from the delinquent tax list prepared under section 1 of this chapter.

(f) If the county auditor receives an owner's affidavit under section 4.1 of this chapter, the auditor shall, upon determining that the information contained in the affidavit is correct, remove the property from the list prepared under subsection (e) and restore the property to the list prepared under section 1 of this chapter.

*As added by P.L.87-1987, SEC.1. Amended by P.L.55-1988, SEC.10; P.L.60-1988, SEC.5; P.L.83-1989, SEC.2; P.L.31-1994, SEC.4; P.L.39-1994, SEC.3; P.L.2-1995, SEC.25.*

### **IC 6-1.1-24-1.9**

#### **"Substantial property interest of public record" defined**

Sec. 1.9. As used in this chapter and IC 6-1.1-25, "substantial property interest of public record" means title to or interest in a tract possessed by a person and recorded in the office of a county recorder or available for public inspection in the office of a circuit court clerk no later than the hour and date the sale is scheduled to commence under this chapter. The term does not include a lien held by the state or a political subdivision.

*As added by P.L.88-1987, SEC.1. Amended by P.L.60-1988, SEC.6; P.L.2-1997, SEC.21.*

### **IC 6-1.1-24-2**

#### **Notice of auction sale; unpaid charges**

Sec. 2. (a) In addition to the delinquency list required under section 1 of this chapter, each county auditor shall prepare a notice. The notice shall contain the following:

- (1) A list of tracts or real property eligible for sale under this chapter.
- (2) A statement that the tracts or real property included in the list will be sold at public auction to the highest bidder, subject to the right of redemption.
- (3) A statement that the tracts or real property will not be sold for an amount which is less than the sum of:
  - (A) the delinquent taxes and special assessments on each tract or item of real property;
  - (B) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, whether or not they are delinquent;
  - (C) all penalties due on the delinquencies;
  - (D) an amount prescribed by the county auditor that equals the sum of:
    - (i) twenty-five dollars (\$25) for postage and publication costs; and

- (ii) any other actual costs incurred by the county that are directly attributable to the tax sale; and
- (E) any unpaid costs due under subsection (b) from a prior tax sale.
- (4) A statement that a person redeeming each tract or item of real property after the sale must pay:
  - (A) one hundred ten percent (110%) of the amount of the minimum bid for which the tract or item of real property was offered at the time of sale if the tract or item of real property is redeemed not more than six (6) months after the date of sale;
  - (B) one hundred fifteen percent (115%) of the amount of the minimum bid for which the tract or item of real property was offered at the time of sale if the tract or item of real property is redeemed more than six (6) months after the date of sale;
  - (C) the amount by which the purchase price exceeds the minimum bid on the tract or item of real property plus ten percent (10%) per annum on the amount by which the purchase price exceeds the minimum bid; and
  - (D) all taxes and special assessments on the tract or item of real property paid by the purchaser after the tax sale plus interest at the rate of ten percent (10%) per annum on the amount of taxes and special assessments paid by the purchaser on the redeemed property.
- (5) A statement for informational purposes only, of the location of each tract or item of real property by key number, if any, and street address, if any, or a common description of the property other than a legal description. The township assessor, upon written request from the county auditor, shall provide the information to be in the notice required by this subsection. A misstatement in the key number or street address does not invalidate an otherwise valid sale.
- (6) A statement that the county does not warrant the accuracy of the street address or common description of the property.
- (7) A statement indicating:
  - (A) the name of the owner of each tract or item of real property with a single owner; or
  - (B) the name of at least one (1) of the owners of each tract or item of real property with multiple owners.
- (8) A statement of the procedure to be followed for obtaining or objecting to a judgment and order of sale, that must include the following:
  - (A) A statement:
    - (i) that the county auditor and county treasurer will apply on or after a date designated in the notice for a court judgment against the tracts or real property for an amount that is not less than the amount set under subdivision (3), and for an order to sell the tracts or real property at public auction to the highest bidder, subject to the right of redemption; and
    - (ii) indicating the date when the period of redemption specified in IC 6-1.1-25-4 will expire.

- (B) A statement that any defense to the application for judgment must be filed with the court before the date designated as the earliest date on which the application for judgment may be filed.
- (C) A statement that the court will set a date for a hearing at least seven (7) days before the advertised date and that the court will determine any defenses to the application for judgment at the hearing.
- (9) A statement that the sale will be conducted at a place designated in the notice and that the sale will continue until all tracts and real property have been offered for sale.
- (10) A statement that the sale will take place at the times and dates designated in the notice. Except as provided in section 5.5 of this chapter, the sale must take place on or after August 1 and before November 1 of each year.
- (11) A statement that a person redeeming each tract or item after the sale must pay the costs described in IC 6-1.1-25-2(e).
- (12) If a county auditor and county treasurer have entered into an agreement under IC 6-1.1-25-4.7, a statement that the county auditor will perform the duties of the notification and title search under IC 6-1.1-25-4.5 and the notification and petition to the court for the tax deed under IC 6-1.1-25-4.6.
- (13) A statement that, if the tract or item of real property is sold for an amount more than the minimum bid and the property is not redeemed, the owner of record of the tract or item of real property who is divested of ownership at the time the tax deed is issued may have a right to the tax sale surplus.
- (b) If within sixty (60) days before the date of the tax sale the county incurs costs set under subsection (a)(3)(D) and those costs are not paid, the county auditor shall enter the amount of costs that remain unpaid upon the tax duplicate of the property for which the costs were set. The county treasurer shall mail notice of unpaid costs entered upon a tax duplicate under this subsection to the owner of the property identified in the tax duplicate.
- (c) The amount of unpaid costs entered upon a tax duplicate under subsection (b) must be paid no later than the date upon which the next installment of real estate taxes for the property is due. Unpaid costs entered upon a tax duplicate under subsection (b) are a lien against the property described in the tax duplicate, and amounts remaining unpaid on the date the next installment of real estate taxes is due may be collected in the same manner that delinquent property taxes are collected.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.73, SEC.1; P.L.60-1986, SEC.3; P.L.88-1987, SEC.2; P.L.89-1987, SEC.1; P.L.61-1988, SEC.1; P.L.60-1988, SEC.7; P.L.83-1989, SEC.3; P.L.50-1990, SEC.4; P.L.1-1991, SEC.48; P.L.62-1991, SEC.1; P.L.1-1992, SEC.16; P.L.69-1993, SEC.1; P.L.39-1994, SEC.4; P.L.56-1996, SEC.4; P.L.29-1998, SEC.1; P.L.139-2001, SEC.2.*

#### **IC 6-1.1-24-2.1**

**Repealed**

*(Repealed by P.L.83-1989, SEC.18.)*

### **IC 6-1.1-24-2.2**

#### **County having a consolidated city; metropolitan development commission properties; notice**

Sec. 2.2. (a) This section applies to a county having a consolidated city.

(b) Whenever a notice required under section 2 of this chapter includes real property on the list prepared under section 1.5(e) of this chapter, the notice must also contain a statement that:

(1) the property is on the alternate list prepared under section 1.5(e) of this chapter;

(2) the owner of the property may file an affidavit with the county auditor no later than twenty (20) days following the date of the notice indicating that the residential structure located on the property is:

(A) habitable under state law and any ordinance of the political subdivision where the property is located; and

(B) has been occupied as a permanent residence for the six (6) month period preceding the date of the notice;

(3) if the auditor determines that the statements made in the affidavit are correct, the auditor will remove the property from the list prepared under section 1.5(e) of this chapter and restore the parcel to the delinquent tax list prepared under section 1 of this chapter;

(4) if the property is not redeemed within one hundred twenty (120) days after the date of sale the county auditor shall execute and deliver a deed for the property to the purchaser or purchaser's assignee; and

(5) if the property is offered for sale and a bid is not received for at least the amount required under section 5 of this chapter, the county auditor may execute and deliver a deed for the property to the purchasing agency under IC 36-7-17, subject to IC 6-1.1-25.

*As added by P.L.87-1987, SEC.2. Amended by P.L.83-1989, SEC.4.*

### **IC 6-1.1-24-3**

#### **Notice of auction sale**

Sec. 3. (a) When real property is eligible for sale under this chapter, the county auditor shall post a copy of the notice required by sections 2 and 2.2 of this chapter at a public place of posting in the county courthouse or in another public county building at least twenty-one (21) days before the earliest date of application for judgment. In addition, the county auditor shall, in accordance with IC 5-3-1-4, publish the notice required in sections 2 and 2.2 of this chapter once each week for three (3) consecutive weeks before the earliest date on which the application for judgment may be made. The expenses of this publication shall be paid out of the county general fund without prior appropriation.

(b) At least twenty-one (21) days before the application for judgment is made, the county auditor shall mail a copy of the notice required by sections 2 and 2.2 of this chapter by certified mail, return

receipt requested, to any mortgagee who annually requests, by certified mail, a copy of the notice. However, the failure of the county auditor to mail this notice or its nondelivery does not affect the validity of the judgment and order.

(c) The advertisement published under section 4(b) of this chapter is considered sufficient notice of the intended application for judgment and of the sale of real property under the order of the court.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.74, SEC.2; P.L.87-1987, SEC.3; P.L.83-1989, SEC.5; P.L.50-1990, SEC.5; P.L.39-1994, SEC.5; P.L.29-1998, SEC.2; P.L.139-2001, SEC.3.*

### **IC 6-1.1-24-3.5**

#### **Repealed**

*(Repealed by P.L.50-1990, SEC.15.)*

### **IC 6-1.1-24-4**

#### **Notice of sale to owner**

Sec. 4. (a) Not less than twenty-one (21) days before the earliest date on which the application for judgment and order for sale of real property eligible for sale may be made, the county auditor shall send a notice of the sale by certified mail to:

- (1) the owner of record of real property with a single owner; or
- (2) to at least one (1) of the owners of real property with multiple owners;

at the last address of the owner for the property as indicated in the records of the county auditor. The county auditor shall prepare the notice in the form prescribed by the state board of accounts. The notice must set forth the key number, if any, of the real property and a street address, if any, or other common description of the property other than a legal description. The notice must include the statement set forth in section 2(a)(4) of this chapter. The county auditor must present proof of this mailing to the court along with the application for judgment and order for sale. Failure by an owner to receive or accept the notice required by this section does not affect the validity of the judgment and order. The owner of real property shall notify the county auditor of the owner's correct address. The notice required under this section is considered sufficient if the notice is mailed to the address required by this section.

(b) This subsection applies to a county having a consolidated city. In addition to the notice required under subsection (a) for real property on the list prepared under section 1.5(e) of this chapter, the county auditor shall prepare and mail the notice required under section 2.2 of this chapter no later than August 15 in the year in which the property is to be sold under this chapter.

(c) On or before the day of sale, the county auditor shall list, on the tax sale record required by IC 6-1.1-25-8, all properties that will be offered for sale.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.73-1987, SEC.5; P.L.89-1987, SEC.2; P.L.87-1987, SEC.4; P.L.55-1988, SEC.11; P.L.60-1988, SEC.8; P.L.83-1989, SEC.7; P.L.39-1994,*

SEC.6; P.L.139-2001, SEC.4.

#### **IC 6-1.1-24-4.1**

##### **County having a consolidated city; metropolitan development commission list; affidavit of owner**

Sec. 4.1. (a) This section applies to a county having a consolidated city.

(b) The owner of real property placed on the list prepared by the county auditor under section 1.5(e) of this chapter may file an affidavit with the county auditor no later than twenty (20) days after the date of the notice. The affidavit must state under affirmation that the residential structure located on the property:

- (1) is habitable under state law and any ordinance of the political subdivision where the property is located; and
- (2) has been occupied as a permanent residence for the six (6) month period preceding receipt of the notice.

(c) The county auditor may conduct a hearing to determine the accuracy of the statements made in the affidavit.

(d) If the county auditor determines that the statements made in the affidavit filed under subsection (b) are correct, the auditor shall remove the property from the list prepared under section 1.5(e) of this chapter and restore the property to the delinquent tax list prepared under section 1 of this chapter.

*As added by P.L.87-1987, SEC.5.*

#### **IC 6-1.1-24-4.2**

##### **Repealed**

*(Repealed by P.L.83-1989, SEC.18.)*

#### **IC 6-1.1-24-4.5**

##### **Urban homesteading agency; list of real property with delinquent taxes**

Sec. 4.5. (a) The county auditor shall also provide those agencies under IC 36-7-17, in that county, with a list of tracts or items of real property on which one (1) or more installments of taxes is delinquent by June 15 of the year following the date the delinquency occurred.

(b) This subsection applies to a county having a consolidated city. The county auditor shall prepare a list of tracts or items of real properties for which at least one (1) installment of taxes is delinquent at least ten (10) months. The auditor shall submit a copy of this list to the metropolitan development commission no later than one hundred six (106) days prior to the date on which application for judgment and order for sale is made.

*(Formerly: Acts 1975, P.L.195, SEC.5.) As amended by Acts 1981, P.L.11, SEC.25; P.L.87-1987, SEC.6; P.L.55-1988, SEC.12; P.L.60-1988, SEC.10; P.L.83-1989, SEC.8; P.L.50-1990, SEC.6.*

#### **IC 6-1.1-24-4.6**

##### **Corrected delinquency list; affidavit; defenses**

Sec. 4.6. (a) On the day on which the application for judgment and



order for sale is made, the county treasurer shall report to the county auditor all of the tracts and real property listed in the notice required by section 2 of this chapter upon which all delinquent taxes and special assessments, all penalties due on the delinquencies, any unpaid costs due from a prior tax sale, and the amount due under section 2(a)(3)(D) of this chapter have been paid up to that time. The county auditor, assisted by the county treasurer, shall compare and correct the list, removing tracts and real property for which all delinquencies have been paid, and shall make and subscribe an affidavit in substantially the following form:

State of Indiana )  
 ) ss  
County of \_\_\_\_\_ )

I, \_\_\_\_\_, treasurer of the county of \_\_\_\_\_, and  
I, \_\_\_\_\_, auditor of the county of \_\_\_\_\_, do  
solemnly affirm that the foregoing is a true and correct list of the real  
property within the county of \_\_\_\_\_ upon which have remained  
delinquent uncollected taxes, special assessments, penalties and costs,  
as required by law for the time periods set forth, to the best of my  
knowledge and belief.

\_\_\_\_\_  
County Treasurer

\_\_\_\_\_  
County Auditor

Dated \_\_\_\_\_

(b) Application for judgment and order for sale shall be made as one  
(1) cause of action to any court of competent jurisdiction jointly by the  
county treasurer and county auditor. The application shall include the  
affidavit and corrected list as provided in subsection (a).

(c) Any defense to the application for judgment and order of sale  
shall be filed with the court on or before the earliest date on which the  
application may be made as set forth in the notice required under  
section 2 of this chapter.

*As added by P.L.83-1989, SEC.9. Amended by P.L.50-1990, SEC.7;  
P.L.39-1994, SEC.7.*

#### **IC 6-1.1-24-4.7**

#### **Judgment and order of sale; defense; form of judgment and order; jurisdiction; official irregularities**

Sec. 4.7. (a) No later than fifteen (15) days before the advertised  
date of the tax sale, the court shall examine the list of tracts and real  
property as provided under section 4.6 of this chapter. No later than  
three (3) days before the advertised date of the tax sale, the court shall  
enter judgment for those taxes, special assessments, penalties, and  
costs that appear to be due. This judgment is considered as a judgment  
against each tract or item of real property for each kind of tax, special  
assessment, penalty, or cost included in it. The affidavit provided under  
section 4.6 of this chapter is prima facie evidence of delinquency for  
purposes of proceedings under this section. The court shall also direct  
the clerk to prepare and enter an order for the sale of those tracts and  
real property against which judgment is entered.

(b) Not later than seven (7) days before the advertised date of the tax sale, the court shall conduct a hearing. At the hearing, the court shall hear any defense offered by any person interested in any of the tracts or items of real property to the entry of judgment against them, hear and determine the matter in a summary manner, without pleadings, and enter its judgment. The court shall enter a judgment under this subsection not later than three (3) days before the advertised date of the tax sale. The objection must be in writing, and no person may offer any defense unless the writing specifying the objection is accompanied by an original or a duplicate tax receipt or other supporting documentation. At least seven (7) days before the date set for the hearing, notice of the date, time, and place of the hearing shall be provided by the court to any person filing a defense to the application for judgment and order of sale.

(c) If judgment is entered in favor of the respondent under these proceedings or if judgment is not entered for any particular tract, part of a tract, or items of real property because of an unresolved objection made under subsection (b), the court shall remove those tracts, parts of tracts, or items of real property from the list of tracts and real property provided under section 4.6 of this chapter.

(d) A judgment and order for sale shall contain the final listing of affected properties and shall substantially follow this form:

"Whereas, notice has been given of the intended application for a judgment against these tracts and real property, and no sufficient defense has been made or cause has been shown why judgment should not be entered against these tracts for taxes, and real property special assessments, penalties, and costs due and unpaid on them, therefore it is considered by the court that judgment is hereby entered against the below listed tracts and real property in favor of the state of Indiana for the amount of taxes, special assessments, penalties, and costs due severally on them; and it is ordered by the court that the several tracts or items of real property be sold as the law directs. Payments for taxes, special assessments, penalties, and costs made after this judgment but before the sale shall reduce the judgment accordingly."

(e) The order of the court constitutes the list of tracts and real property that shall be offered for sale under section 5 of this chapter.

(f) The court that enters judgment under this section shall retain exclusive continuing supervisory jurisdiction over all matters and claims relating to the tax sale.

(g) No error or informality in the proceedings of any of the officers connected with the assessment, levying, or collection of the taxes that does not affect the substantial justice of the tax itself shall invalidate or in any manner affect the tax or the assessment, levying, or collection of the tax.

(h) Any irregularity, informality, omission, or defective act of one (1) or more officers connected with the assessment or levying of the taxes may be, in the discretion of the court, corrected, supplied, and made to conform to law by the court, or by the officer (in the presence of the court).

*As added by P.L.83-1989, SEC.10. Amended by P.L.50-1990, SEC.8;*

*P.L.39-1994, SEC.8.*

#### **IC 6-1.1-24-5**

##### **Conduct of sale**

Sec. 5. (a) When a tract or an item of real property is subject to sale under this chapter, it must be sold in compliance with this section.

(b) The sale must:

- (1) be held at the times and place stated in the notice of sale; and
- (2) except as provided in section 5.5 of this chapter, not extend beyond October 31 of the year of sale.

(c) A tract or an item of real property may not be sold under this chapter to collect:

- (1) delinquent personal property taxes; or
- (2) taxes or special assessments which are chargeable to other real property.

(d) A tract or an item of real property may not be sold under this chapter if all the delinquent taxes, penalties, and special assessments on the tract or an item of real property and the amount prescribed by section 2(a)(3)(D) of this chapter, reflecting the costs incurred by the county due to the sale, are paid before the time of sale.

(e) The county treasurer shall sell the tract or real property, subject to the right of redemption, to the highest bidder at public auction. However, a tract or an item of real property may not be sold for an amount which is less than the sum of:

- (1) the delinquent taxes and special assessments on each tract or item of real property;
- (2) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, regardless of whether the taxes and special assessments are delinquent;
- (3) all penalties which are due on the delinquencies;
- (4) the amount prescribed by section 2(a)(3)(D) of this chapter reflecting the costs incurred by the county due to the sale;
- (5) any unpaid costs which are due under section 2(b) of this chapter from a prior tax sale; and
- (6) other reasonable expenses of collection, including title search expenses, uniform commercial code expenses, and reasonable attorney's fees incurred by the date of the sale.

(f) For purposes of the sale, it is not necessary for the county treasurer to first attempt to collect the real property taxes or special assessments out of the personal property of the owner of the tract or real property.

(g) The county auditor shall serve as the clerk of the sale.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.73, SEC.2; P.L.60-1986, SEC.5; P.L.88-1987, SEC.4; P.L.60-1988, SEC.11; P.L.83-1989, SEC.11; P.L.50-1990, SEC.9; P.L.68-1993, SEC.5; P.L.39-1994, SEC.9; P.L.139-2001, SEC.5.*

#### **IC 6-1.1-24-5.2**

##### **Repealed**

*(Repealed by P.L.1-2002, SEC.172.)*

### **IC 6-1.1-24-5.3**

#### **Persons barred from purchasing tracts offered for sale**

Sec. 5.3. (a) This section applies to the following:

- (1) A person who owes delinquent taxes, special assessments, penalties, interest, or costs directly attributable to a prior tax sale on a tract of real property listed under section 1 of this chapter.
- (2) A person who is an agent of the person described in subdivision (1).

(b) A person subject to this section may not purchase a tract offered for sale under section 5 or 5.5 of this chapter.

(c) If a person purchases a tract that the person was not eligible to purchase under this section, the sale of the property is void. The county treasurer shall apply the amount of the person's bid to the person's delinquent taxes and offer the real property for sale again under this chapter.

*As added by P.L.98-2000, SEC.4. Amended by P.L.1-2002, SEC.24.*

### **IC 6-1.1-24-5.5**

#### **Second offer for sale of property**

Sec. 5.5. (a) If:

- (1) a tract or an item of real property is offered for sale under sections 1 through 5 of this chapter; and
- (2) an amount is not received that is at least equal to the minimum sale price required under section 5(e) of this chapter;

the tract or an item of real property may be offered for sale a second time consistent with the provisions of sections 1 through 5 of this chapter or subsection (b).

(b) Notwithstanding any other law, if:

- (1) a tract or an item of real property is offered for sale under sections 1 through 5 of this chapter;
- (2) an amount is not received that is at least equal to the minimum sale price required under section 5(e) of this chapter; and
- (3) the county treasurer and the county auditor jointly agree to an expedited tax sale under this subsection;

the tract or item of real property may be offered for sale a second time on a date that is on or after January 1 and before March 31 of the year immediately following the year in which the property was initially offered for sale and at least ninety (90) days after the date of the initial sale.

(c) All notice and judgment requirements set forth in this chapter and IC 6-1.1-25 are applicable to the second expedited tax sale under subsection (b).

*As added by P.L.39-1994, SEC.10.*

### **IC 6-1.1-24-5.6**

#### **Repealed**

*(Repealed by P.L.1-2002, SEC.172.)*

### **IC 6-1.1-24-6**

#### **Lien by county; tax sale certificate**

Sec. 6. (a) When a tract or an item of real property is offered for sale under this chapter for two (2) consecutive tax sales and an amount is not received equal to or in excess of the minimum sale price prescribed in section 5(e) of this chapter, the county acquires a lien in the amount of the minimum sale price. This lien attaches on the day after the last date on which the tract or item was offered for sale the second time.

(b) When a county acquires a lien under this section, the county auditor shall issue a tax sale certificate to the county in the manner provided in section 9 of this chapter. The county auditor shall date the certificate the day that the county acquires the lien. When a county acquires a certificate under this section, the county has the same rights as a purchaser. However, the county shall hold the property for the taxing units described in subsection (c).

(c) When a lien is acquired by a county under this section, no money shall be paid by the county. However, each of the taxing units having an interest in the taxes on the tract shall be charged with the full amount of all delinquent taxes due them.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1988, SEC.12; P.L.50-1990, SEC.10; P.L.39-1994, SEC.11.*

#### **IC 6-1.1-24-6.5**

#### **County having consolidated city; metropolitan development commission properties; properties not receiving adequate bid; negotiations for acquisition for urban homesteading**

Sec. 6.5. (a) This section applies to a county having a consolidated city.

(b) Whenever real property on the list prepared under section 1.5 of this chapter:

(1) is offered for sale under this chapter; and

(2) does not receive a bid for at least the amount required under section 5 of this chapter;

the auditor shall notify the metropolitan development commission that the real property has been offered for sale under this chapter and that an adequate bid has not been received.

(c) The metropolitan development commission shall, within a reasonable time after receiving notice under subsection (b), identify any property described under subsection (b) that the metropolitan development commission desires to acquire for urban homesteading under IC 36-7-17 or redevelopment purposes under IC 36-7-15.1. The metropolitan development commission shall then provide the county auditor with a list of the properties identified under this subsection.

(d) The county auditor shall execute and deliver a deed for any property identified under subsection (c) to the metropolitan development commission, subject to IC 6-1.1-25. Properties identified under subsection (c) but not acquired by the metropolitan development commission shall be restored to the delinquent list prepared under section 1 of this chapter.

(e) The county acquires a lien under section 6 of this chapter for any property that is:

(1) not identified under subsection (c); and

(2) offered for sale under this chapter for two (2) consecutive

sales.

(f) The metropolitan development commission may not pay for any property acquired under subsection (d). However, a taxing unit having an interest in the taxes on the real property shall be credited with the full amount of the delinquent tax due to that unit.

*As added by P.L.87-1987, SEC.7. Amended by P.L.83-1989, SEC.12; P.L.31-1994, SEC.5; P.L.39-1994, SEC.12; P.L.2-1995, SEC.26.*

#### **IC 6-1.1-24-6.6**

##### **Repealed**

*(Repealed by P.L.1-2002, SEC.172.)*

#### **IC 6-1.1-24-6.7**

##### **List of properties; proposed transfer of properties; hearing; resolution by county commissioners; receipt of property by nonprofit corporation; deeds**

Sec. 6.7. (a) After each tax sale conducted under this chapter, the county auditor shall prepare and deliver to the county commissioners a list of all properties:

- (1) that have been offered for sale in two (2) consecutive tax sales;
- (2) that have not received a bid for at least the amount required under section 5 of this chapter;
- (3) that are not subject to the provisions of section 6.5 of this chapter;
- (4) on which the county has acquired a lien under section 6 of this chapter; and
- (5) for which the county is eligible to take title.

(b) The county commissioners shall:

- (1) by resolution, identify the property described under subsection (a) that the county commissioners desire to transfer to a nonprofit corporation for use for the public good; and
- (2) set a date, time, and place for a public hearing to consider the transfer of the property to a nonprofit corporation.

(c) Notice of the list prepared under subsection (b) and the date, time, and place for the hearing on the proposed transfer of the property on the list shall be published in accordance with IC 5-3-1. The notice must include a description of the property by:

- (1) legal description; and
- (2) parcel number or street address, or both.

The notice must specify that the county commissioners will accept applications submitted by nonprofit corporations as provided in subsection (f) and hear any opposition to a proposed transfer.

(d) After the hearing set under subsection (b), the county commissioners shall by resolution make a final determination concerning:

- (1) the properties that are to be transferred to a nonprofit corporation;
- (2) the nonprofit corporation to which each property is to be transferred; and
- (3) the terms and conditions of the transfer.

(e) This subsection applies only to a county having a consolidated city. The resolution of the county commissioners prepared under subsection (d) shall be forwarded to the county executive for approval. The county executive may remove any properties from the list of properties to be transferred that is prepared under subsection (d). The final list of properties to be transferred to nonprofit corporations shall be approved by the county executive and returned to the county commissioners.

(f) To be eligible to receive property under this section, a nonprofit corporation must file an application with the county commissioners. The application must state the property that the corporation desires to acquire, the use to be made of the property, and the time period anticipated for implementation of the use. The application must be accompanied by documentation verifying the nonprofit status of the corporation and be signed by an officer of the corporation. If more than one (1) application for a single property is filed, the county commissioners shall determine which application is to be accepted based on the benefit to be provided to the public and the neighborhood and the suitability of the stated use for the property and the surrounding area.

(g) After the hearing set under subsection (b) and the final determination of properties to be transferred under subsection (d) or (e), whichever is applicable, the county commissioners, on behalf of the county, shall cause all delinquent taxes, special assessments, penalties, interest, and costs of sale to be removed from the tax duplicate and the county auditor to prepare a deed transferring the property to the nonprofit corporation. The deed shall provide for:

- (1) the use to be made of the property;
- (2) the time within which the use must be implemented and maintained;
- (3) any other term and conditions that are established by the county commissioners; and
- (4) the reversion of the property to the county if the grantee nonprofit corporation fails to comply with the terms and conditions.

If the grantee nonprofit corporation fails to comply with the terms and conditions of the transfer and title to the property reverts to the county, the property may be retained by the county or disposed of under any of the provisions of this chapter or IC 6-1.1-24, or both.

*As added by P.L.39-1994, SEC.13.*

#### **IC 6-1.1-24-7**

##### **Payment of sale price; application of payment; tax sale surplus fund; claims; transfers; invalidity of sale**

Sec. 7. (a) When real property is sold under this chapter, the purchaser at the sale shall immediately pay the amount of the bid to the county treasurer. The county treasurer shall apply the payment in the following manner:

- (1) first, to the taxes, special assessments, penalties, and costs described in section 5(e) of this chapter;
- (2) second, to other delinquent property taxes in the manner

provided in IC 6-1.1-23-5(b); and  
(3) third, to a separate "tax sale surplus fund".

(b) The:

(1) owner of record of the real property at the time the tax deed is issued who is divested of ownership by the issuance of a tax deed;  
or

(2) tax sale purchaser or purchaser's assignee, upon redemption of the tract or item of real property;

may file a verified claim for money which is deposited in the tax sale surplus fund. If the claim is approved by the county auditor and the county treasurer, the county auditor shall issue a warrant to the claimant for the amount due.

(c) If the person described in subsection (b)(1) acquired the property from a delinquent taxpayer after the property was sold at a tax sale under this chapter, the county auditor may not issue a warrant to the person unless the person is named on a tax sale surplus fund disclosure form filed with the county auditor under IC 32-2-8.

(d) An amount deposited in the tax sale surplus fund shall be transferred by the county auditor to the county general fund and may not be disbursed under subsection (b) if it is not claimed within the three (3) year period after the date of its receipt.

(e) If an amount applied to taxes under this section is later paid out of the county general fund to the purchaser or the purchaser's successor due to the invalidity of the sale, all the taxes shall be reinstated and recharged to the tax duplicate and collected in the same manner as if the property had not been offered for sale.

(f) When a refund is made to any purchaser or purchaser's successor by reason of the invalidity of a sale, the county auditor shall, at the December settlement immediately following the refund, deduct the amount of the refund from the gross collections in the taxing district in which the land lies and shall pay that amount into the county general fund.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.50-1990, SEC.11; P.L.88-1995, SEC.2; P.L.56-1996, SEC.5; P.L.139-2001, SEC.6.*

#### **IC 6-1.1-24-8**

##### **Failure to pay bid; effect**

Sec. 8. When one who purchases real property at a tax sale fails to pay the bid, the real property shall again be offered for sale. A purchaser who fails to pay the bid shall pay a penalty of twenty-five percent (25%) of the amount of the bid. The county prosecuting attorney shall initiate an action in the name of the state treasurer to recover the penalty. Amounts collected under this section shall be deposited in the common school fund of this state.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.7.*

#### **IC 6-1.1-24-9**

##### **Certificate of sale; contents; purchaser's lien; assignments**

Sec. 9. (a) Immediately after a tax sale purchaser pays the bid, as



evidenced by the receipt of the county treasurer, or immediately after the county acquires a lien under section 6 of this chapter, the county auditor shall deliver a certificate of sale to the purchaser or to the county or to the city. The certificate shall be signed by the auditor and registered in the auditor's office. The certificate shall contain:

- (1) a description of real property that corresponds to the description used on the notice of sale;
- (2) the name of:
  - (A) the owner of record at the time of the sale of real property with a single owner; or
  - (B) at least one (1) of the owners of real property with multiple owners;
- (3) the mailing address of the owner of the real property sold as indicated in the records of the county auditor;
- (4) the name of the purchaser;
- (5) the date of sale;
- (6) the amount for which the real property was sold;
- (7) the amount of the minimum bid for which the tract or real property was offered at the time of sale as required by section 5 of this chapter;
- (8) the date when the period of redemption specified in IC 6-1.1-25-4 will expire;
- (9) the court cause number under which judgment was obtained; and
- (10) the street address, if any, or common description of the real property.

(b) When a certificate of sale is issued under this section, the purchaser acquires a lien against the real property for the entire amount paid. The lien of the purchaser is superior to all liens against the real property which exist at the time the certificate is issued.

(c) A certificate of sale is assignable. However, an assignment is not valid unless it is endorsed on the certificate of sale, acknowledged before an officer authorized to take acknowledgments of deeds, and registered in the office of the county auditor. When a certificate of sale is assigned, the assignee acquires the same rights and obligations that the original purchaser acquired.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.88-1995, SEC.3; P.L.56-1996, SEC.6; P.L.124-1998, SEC.5; P.L.139-2001, SEC.8; P.L.1-2002, SEC.25.*

## **IC 6-1.1-24-10**

### **Guarantee by treasurer**

Sec. 10. (a) When a certificate of sale is issued under section 9 of this chapter, the county treasurer shall indorse upon, or attach to, the certificate of sale a written guarantee which is signed by the treasurer and which warrants:

- (1) that the taxes and special assessments upon the real property described in the certificate of sale are delinquent and were unpaid at the time of sale; and
  - (2) that the real property is eligible for sale under this chapter.
- (b) If the county treasurer, before the time of making the guarantee

required by this section, received payment of the delinquent taxes or special assessments for which the real property was sold, the holder of the certificate is entitled to the amount due for an invalid sale under IC 6-1.1-25-10.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.9.*

#### **IC 6-1.1-24-11**

##### **Certificate of sale as presumptive evidence**

Sec. 11. (a) A certificate of sale issued under section 9 of this chapter is presumptive evidence of:

- (1) the truth of the statements contained in the certificate;
- (2) the interest of the purchaser in the real property described in the certificate;
- (3) the regularity and validity of all proceedings related to the taxes or special assessments for which the real property was sold; and
- (4) the regularity and validity of all proceedings related to the sale of the real property.

(b) After two (2) years from the issuance of a certificate of sale, evidence may not be admitted in any court to rebut a presumption prescribed in subsection (a) of this section unless the certificate of sale was fraudulently procured. After four (4) years from the issuance of the certificate of sale, evidence may not under any circumstances be admitted in any court to rebut such a presumption.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-24-12**

##### **Priority of purchaser's lien at subsequent sale**

Sec. 12. Whenever real property is sold more than once under this chapter, the purchaser at the later sale acquires a first and prior lien on the real property as against the purchaser at the prior sale. The issuance of a certificate of sale, the execution and delivery of a deed for the real property to the purchaser at the prior sale, or the recording of such a deed does not affect the priority established in this section.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-24-13**

##### **Statement of actual costs incurred; placement on tax duplicate of tract not sold**

Sec. 13. (a) Whenever:

- (1) a tract is offered for sale under this chapter; and
- (2) no bid is received for the minimum sale price set under section 5(e) of this chapter;

the county auditor shall prepare a certified statement of the actual costs incurred by the county described in section 2(a)(3)(D) of this chapter.

(b) The county auditor shall place the amount specified in the certified statement prepared under subsection (a) on the tax duplicate of the tract offered but not sold at the sale. The amount shall be collected as real property taxes are collected and paid into the county general fund.

*As added by P.L.60-1988, SEC.13.*

**IC 6-1.1-24-14****Duties regarding conduct of tax sale**

Sec. 14. Duties of a county treasurer or county auditor under this chapter that are the responsibility of the respective officer regarding the conduct of a tax sale may not be performed under contract or by a person or entity (except staff persons), unless consented to in writing by the respective officers.

*As added by P.L.88-1995, SEC.4.*